ATTORNEY DOCKET NO:72096

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : TAKAMATSU Serial No : 10/565,879

Confirm, No: 7943

Filed : January 23, 2006 For : WAFER POLISHING METHOD Art Unit : 1792

Examiner : GOUDREAU, GEORGE A

Dated : January 28, 2008

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

AMENDMENT AFTER FINAL REJECTION

In response to the Final rejection dated October 31, 2007, please amend the above identified application as follows: